<u>REMARKS</u>

As amended herein, claim 11 is directed to a component that is used in a solid oxide fuel cell system.

Applicant believes no further fees are due and payable at this time. Nonetheless, the Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. 50-2319 (Our Order No. 461124-00077 [A-71183/DJB/MAK]).

Respectfully submitted,

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